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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 25th November, 2021

Notification No. 15/2021-State Tax (Rate)

Gujarat Goods and Services Tax Act, 2017

No.(GHN-91)GST-2021/S.9(1)(43)TH:- In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-32) GST-2017/S.9(1)(2)-TH dated the 30th June, 2017 being Notification No. 11/2017-State Tax (Rate), namely:-

In the said notification, in the Table, -

- (i) against serial number 3,-
 - (1) in column (3), in the heading "Description of Service", in items (iii),(vi),(ix) and (x), for the words "Union territory, a local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (2) in column (3), in the heading "Description of Service", in item (vii), for the words "Union territory, local authority, a Governmental Authority or a Government Entity" the words "Union territory or a local authority" shall be substituted;
 - (3) in column (5), in the heading "Condition", the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted;

- (ii) against serial number 26, in column (3), in the heading “Description of Service”, in item (i), in clause (b), after the words, numbers, figures and brackets “Customs Tariff Act, 1975 (51 of 1975)” the words “except services by way of dyeing or printing of the said textile and textile products” shall be inserted.
2. This notification shall come into force with effect from the 1st day of January, 2022.

By order and in the name of the Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

